STATUTORY RULES OF NORTHERN IRELAND

2026 No. 181

SOCIAL SECURITY

The Social Security (Income and Capital Disregards) (Amendment) Regulations (Northern Ireland) 2026

Made - - - - 16th October 2026

Coming into operation in accordance with regulation 1(2)

The Department for Communities(**a**) makes the following Regulations in exercise of the powers conferred by sections 122(1)(d), 129A(2), 131(1), 132(3) and (4), 132A(3) and 171(1), (3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**b**), and now vested in it(**c**), sections 15(3) and (6)(b) and 19(1) to (3) of the State Pension Credit Act (Northern Ireland) 2002(**d**), sections 4(2), 17(1) and (3) and 25(2) of the Welfare Reform Act (Northern Ireland) 2007(**e**) and Article 48(1) and (2) of, and paragraph 4(1) and (3)(a) of Schedule 1 to, the Welfare Reform (Northern Ireland) Order 2015(**f**).

Regulations 3 and 4 are made with the consent of the Department of Finance(**g**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security (Income and Capital Disregards) (Amendment) Regulations (Northern Ireland) 2026.

(2) These Regulations come into operation on 31st October 2026 or, if later, the day on which section 12 of the Abuse Redress Measure 2025(**h**) comes into force.

(3) The Interpretation Act (Northern Ireland) 1954(**i**) shall apply to these Regulations as it applies to an Act of the Assembly.

(**a**) See section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))
(**b**) 1992 c. 7. Section 129A was inserted by section 30(2) of the Welfare Reform Act (Northern Ireland) 2007 (c. 2). Section 132A was inserted by paragraph 3 of Schedule 2 to the State Pension Credit Act (Northern Ireland) 2002 (2002 c. 14). Section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002 (c. 21)
(**c**) See Article 8(b) of S.R. 1999 No. 481
(**d**) 2002 c. 14 (N.I.)
(**e**) 2007 c. 2 (N.I.). Section 25(2) was amended by Article 57(2)(b) of the Welfare Reform (Northern Ireland) Order 2015 (S.I. 2015/2006 (N.I. 1))
(**f**) S.I. 2015/2006 (N.I. 1); see Article 2 of the Welfare Reform (Northern Ireland) Order 2015 (Cessation of Transitory Provision) Order 2020 (S.I. 2020/927)
(**g**) See section 171(6A) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 as inserted by Article 3(3) of the Social Security (Amendment) (Northern Ireland) Order 1993 (S.I. 1993/1579 (N.I. 8)); see also Article 6(b) of S.R. 1999 No. 481 and section 1(4) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))
(**h**) 2025 No. 4
(**i**) 1954 c. 33 (N.I.)

Amendment of the State Pension Credit Regulations

2.—(1) The State Pension Credit Regulations (Northern Ireland) 2003(**a**) are amended in accordance with paragraphs (2) to (4).

(2) In regulation 1(2) (citation, commencement and interpretation)—

(a) after the definition of "child abuse payment"(**b**) insert—

> ""Church of England Redress payment" means a payment by the scheme administered by the redress body under the Abuse Redress Measure 2025;";

(b) in the definition of "qualifying person"(**c**) after "a Mother and Baby Scheme payment" insert ", a Church of England Redress payment".

(3) In paragraph 14(8) (persons residing with the claimant) of Schedule 2 (housing costs) after head (bea)(**d**) insert—

> "(beb) any Church of England Redress payment;".

(4) In paragraph 15 of Schedule 5 (income from capital)—

(a) in sub-paragraph (1A)(**e**) after "Mother and Baby Scheme payment" insert ", Church of England Redress payment";

(b) in each of sub-paragraphs (2) to (5) and (6)(**f**) after "a Mother and Baby Scheme payment" insert ", a Church of England Redress payment".

Amendment of the Housing Benefit Regulations

3.—(1) The Housing Benefit Regulations (Northern Ireland) 2006(**g**) are amended in accordance with paragraphs (2) to (8).

(2) In regulation 2(1) (interpretation)—

(a) after the definition of "child who cannot share a bedroom"(**h**) insert—

> ""Church of England Redress payment" means a payment by the scheme administered by the redress body under the Abuse Redress Measure 2025;";

(b) in the definition of "qualifying person"(**i**) after "a Mother and Baby Scheme payment" insert ", a Church of England Redress payment".

(3) In regulation 39(7A)(**j**) (notional income) after sub-paragraph (ea) insert—

(**a**) S.R. 2003 No. 28; relevant amending Regulations are S.R. 2004 No. 213, S.R. 2005 Nos. 536 and 550, S.R. 2010 No. 69, S.R. 2011 No. 357, S.R. 2017 Nos. 205 and 219, S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 Nos. 97 and 184, S.R. 2025 Nos. 24, 122 and 136 and S.R. 2026 No. 177

(**b**) The definition of "child abuse payment" was inserted by regulation 4(2)(a) of S.R. 2021 No. 345

(**c**) The definition of "qualifying person" was amended by S.R. 2004 No. 213, S.R. 2005 No. 550, S.R. 2010 No. 69, S.R. 2011 No. 357, S.R. 2017 Nos. 205 and 219, S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 Nos. 97 and 184, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**d**) Sub-paragraph (bea) was inserted by S.R. 2026 No. 177

(**e**) Sub-paragraph (1A) was inserted by regulation 4(4)(a)(ii) of S.R. 2020 No. 108 and amended by S.R. 2021 No. 345, S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**f**) Sub-paragraphs (2) to (5) and (6) were amended by S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177. Sub-paragraphs (2) to (5) were also amended by S.R. 2005 No. 536 and S.R. 2010 No. 69

(**g**) S.R. 2006 No. 405; relevant amending Instruments are S.R. 2008 No. 428, S.R. 2010 No. 69, S.R. 2011 No. 357, S.I. 2013/3021, S.R. 2016 No. 228 and 326, S.R. 2017 Nos. 205 and 219, S.R. 2020 No. 108, S.R. 2021 No. 345, S.I. 2021/786, S.I. 2022/177, S.R. 2023 Nos. 97 and 184, S.I. 2024/919, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**h**) The definition of "child who cannot share a bedroom" was inserted by regulation 3(2)(a) of S.R. 2016 No. 326

(**i**) The definition of "qualifying person" was amended by S.R. 2010 No. 69, S.R. 2011 No. 357, S.R. 2017 Nos. 205 and 219, S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 Nos. 97 and 184, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**j**) Regulation 39(7A) was inserted by regulation 5(3)(c) of S.R. 2020 No. 108 and amended by S.R. 2021 No. 345, S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R 2026 No. 177

"(eb) a Church of England Redress payment;".

(4) In regulation 43(6)(**a**) (income treated as capital) after "a Mother and Baby Scheme payment" insert ", a Church of England Redress payment".

(5) In regulation 46(4A)(**b**) (notional capital) after sub-paragraph (fa) insert—

"(fb) a Church of England Redress payment;".

(6) In regulation 72(9)(**c**) (non-dependant deductions) after sub-paragraph (bg) insert—

"(bh) any Church of England Redress payment;".

(7) In paragraph 37 of Schedule 6 (sums to be disregarded in the calculation of income other than earnings)—

(a) in sub-paragraph (1A)(**d**) after head (ea) insert—

"(eb) Church of England Redress payment;";

(b) in each of sub-paragraphs (2) to (6)(**e**) after ", a Mother and Baby Scheme payment" insert ", a Church of England Redress payment".

(8) In paragraph 25 of Schedule 7 (capital to be disregarded)—

(a) in sub-paragraph (1A)(**f**) after "Mother and Baby Scheme payment" insert ", Church of England Redress payment";

(b) in each of sub-paragraphs (2) to (5) and (6)(**g**) after "a Mother and Baby Scheme payment" insert ", a Church of England Redress payment".

Amendment of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations

4.—(1) The Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006(**h**) are amended in accordance with paragraphs (2) to (4).

(2) In regulation 2(1) (interpretation)—

(a) after the definition of "child who cannot share a bedroom"(**i**) insert—

""Church of England Redress payment" means a payment by the scheme administered by the redress body under the Abuse Redress Measure 2025;";

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(**a**) Regulation 43(6) was amended by S.R. 2008 No. 428, S.R. 2010 No. 69, S.R. 2011 No. 357, S.R. 2017 No. 205 and 219, S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 Nos. 97 and 184, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**b**) Regulation 46(4A) was inserted by regulation 5(5)(c) of S.R. 2020 No. 108 and amended by S.R. 2021 No. 345, S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**c**) Regulation 72(9)(b) was amended by S.R. 2008 No. 428, S.R. 2010 No. 69, S.R. 2011 No. 357, S.R. 2017 Nos. 205 and 219, S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 Nos. 97 and 184, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**d**) Sub-paragraph (1A) was inserted by regulation 5(11)(b) of S.R. 2020 No. 108 and amended by S.R. 2021 No. 345, S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**e**) Sub-paragraphs (2) to (5) were amended by S.R. 2010 No. 69. Sub-paragraphs (2) to (6) were amended by S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**f**) Sub-paragraph (1A) was inserted by regulation 5(12)(b)(ii) of S.R. 2020 No. 108 and amended by S.R. 2021 No. 345, S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**g**) Sub-paragraphs (2) to (5) were amended by S.R. 2010 No. 69. Sub-paragraphs (2) to (6) were amended by S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**h**) S.R. 2006 No. 406; relevant amending Regulations are S.R. 2010 Nos. 69 and 103, S.R. 2011 No. 357, S.R. 2017 Nos. 205 and 219, S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 Nos. 97 and 184, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**i**) The definition of "child who cannot share a bedroom" was inserted by regulation 4(2)(a) of S.R. 2016 No. 326

(b) in the definition of "qualifying person"(**a**) after "a Mother and Baby Scheme payment" insert ", a Church of England Redress payment".

(3) In regulation 53(10)(**b**) (non-dependant deductions) after sub-paragraph (bg) insert—

"(bh) any Church of England Redress payment;".

(4) In paragraph 16 of Schedule 7 (capital to be disregarded)—

(a) in sub-paragraph (1A)(**c**) after "Mother and Baby Scheme payment" insert ", Church of England Redress payment".

(b) in each of sub-paragraphs (2) to (5) and (6)(**d**) after "a Mother and Baby Scheme payment" insert ", a Church of England Redress payment".

Amendment of the Employment and Support Allowance Regulations

5.—(1) The Employment and Support Allowance Regulations (Northern Ireland) 2008(**e**) are amended in accordance with paragraphs (2) to (8).

(2) In regulation 2(1) (interpretation)—

(a) after the definition of "the Children Order" insert—

""Church of England Redress payment" means a payment by the scheme administered by the redress body under the Abuse Redress Measure 2025;";

(b) in the definition of "qualifying person"(**f**) after "a Mother and Baby Scheme payment" insert ", a Church of England Redress payment".

(3) In regulation 107(5A)(**g**) (notional income - income due to be paid or income paid to or in respect of a third party) after sub-paragraph (ea) insert—

"(eb) a Church of England Redress payment;".

(4) In regulation 112(8)(b)(**h**) (income treated as capital) after head (va) insert—

"(vb) Church of England Redress payment;".

(5) In regulation 115(5A)(**i**) (notional capital) after sub-paragraph (fa) insert—

"(fb) a Church of England Redress payment;".

(**a**) The definition of "qualifying person" was amended by S.R. 2010 No. 69, S.R. 2011 No. 357, S.R. 2017 Nos. 205 and 219, S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 Nos. 97 and 184, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**b**) Regulation 53(10)(b) was amended by S.R. 2008 No. 428, S.R. 2010 No. 69, S.R. 2011 No. 357, S.R. 2017 Nos. 205 and 219, S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 Nos. 97 and 184, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**c**) Sub-paragraph (1A) was inserted by S.R. 2020 No. 108 and amended by S.R. 2021 No. 345, S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**d**) Sub-paragraphs (2) to (5) were amended by S.R. 2010 No. 69. Sub-paragraphs (2) to (6) were amended by S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**e**) S.R. 2008 No. 280; relevant amending Regulations are S.R. 2010 No. 69, S.R. 2011 No. 357, S.R. 2017 Nos. 205 and 219, S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 Nos. 97 and 184, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**f**) The definition of "qualifying person" was amended by S.R. 2010 No. 69, S.R. 2011 No. 357, S.R. 2017 Nos. 205 and 219, S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 Nos. 97 and 184, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**g**) Regulation 107(5A) was inserted by regulation 7(3)(d) of S.R. 2020 No. 108 and amended by S.R. 2021 No. 345, S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**h**) Regulation 112(8)(b) was substituted by regulation 7(4) of S.R. 2021 No. 345 and amended by S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**i**) Regulation 115(5A) was inserted by regulation 7(5)(d) of S.R. 2020 No. 108 and amended by S.R. 2021 No. 345, S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(6) In paragraph 19(8)(b)(**a**) (non-dependant deductions) of Schedule 6 (housing costs) after "Mother and Baby Scheme payment" insert ", Church of England Redress payment".

(7) In paragraph 40 of Schedule 8 (sums to be disregarded in the calculation of income other than earnings)—

(a) in sub-paragraph (1A)(**b**) after head (ea) insert—

"(eb) Church of England Redress payment;";

(b) in each of sub-paragraphs (2) to (6)(**c**) after "a Mother and Baby Scheme payment" insert ", a Church of England Redress payment".

(8) In paragraph 27 of Schedule 9 (capital to be disregarded)—

(a) in sub-paragraph (1A)(**d**) after "Mother and Baby Scheme payment" insert ", Church of England Redress payment";

(b) in each of sub-paragraphs (2) to (5) and (6)(**e**) after "a Mother and Baby Scheme payment" insert ", a Church of England Redress payment".

Amendment of the Universal Credit Regulations

6. In regulation 76(1A) of the Universal Credit Regulations (Northern Ireland) 2016(**f**) (special schemes for compensation etc.)—

(a) omit the "or" at the end of sub-paragraph (f);

(b) after sub-paragraph (g) add— "; or

(h) the scheme administered by the redress body under the Abuse Redress Measure 2025.".

(**a**) Paragraph 19(8)(b) was amended by S.R. 2010 No. 69, S.R. 2011 No. 357, S.R. 2017 Nos. 205 and 219, S.R. 2020 No. 108, S.R. 2021 No. 345, S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**b**) Sub-paragraph (1A) was substituted by regulation 7(7)(b)(i) of S.R. 2021 No. 345 and amended by S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**c**) Sub-paragraphs (2) to (5) were amended by S.R. 2010 No. 69, S.R. 2021 No. 345, S.R. 2023 No. 97. Sub-paragraphs (2) to (6) were amended by S.R 2020 No. 108, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**d**) Sub-paragraph (1A) was inserted by regulation 7(12)(a)(ii) of S.R. 2020 No. 108 and amended by S.R. 2021 No. 345, S.R. 2023 No. 97, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**e**) Sub-paragraphs (2) to (5) were amended by S.R. 2010 No. 69, S.R. 2021 No. 345 and S.R. 2023 No. 97. Sub-paragraphs (2) to (6) were amended by S.R. 2020 No. 108, S.R. 2025 Nos. 24 and 122 and S.R. 2026 No. 177

(**f**) S.R. 2016. No. 216; regulation 76(1A) was insert by regulation 8(5)(b) of S.R. 2020 No. 108 and amended by, S.R. 2021 No. 345, S.R. 2023 Nos. 97 and 184 and S.R. 2025 No. 24

Sealed with the Official Seal for the Department of Communities on 16th October 2026

(L.S)

David Tarr
A senior officer of the Department for Communities

The Department of Finance hereby consents to regulations 3 and 4 of the foregoing regulations

Sealed with the Official Seal of the Department of Finance on 16th October 2026

(L.S)

Patrick Neeson
A senior officer of the Department of Finance

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to the State Pension Credit Regulations (Northern Ireland) 2003 (S.R. 2003 No. 28), the Housing Benefit Regulations (Northern Ireland) 2006 (S.R. 2006 No. 405), the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations (Northern Ireland) 2006 (S.R. 2006 No. 406), the Employment and Support Allowance Regulations (Northern Ireland) 2008 (S.R. 2008 No. 280), and the Universal Credit Regulations (Northern Ireland) 2016 (S.R. 2016 No. 216).

Regulation 1 provides for citation, commencement and interpretation.

Regulations 2 to 6 amend provisions regarding which payments are to be disregarded as income and capital for the purposes of calculating entitlement to benefits in order to create new disregards. The disregards cover payments made by the scheme administered by the Church of England under the Abuse Redress Measure 2025 (2025 No. 4).

These Regulations make in relation to Northern Ireland only provision corresponding to provision contained in Regulations made by the Secretary of State for Work and Pensions in relation to Great Britain and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992 (c. 8), are not subject to requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.

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